

## **Abstrak**

Penelitian ini bertujuan untuk mengevaluasi dampak kenaikan tarif Pajak Pertambahan Nilai Hasil Tembakau (PPN HT) sesuai dengan PMK-63/PMK.03/2022 terhadap penerimaan pajak sektor Industri Hasil Tembakau (IHT) di KPP Pratama Sidoarjo Selatan. Fokus utama penelitian meliputi analisis proses bisnis Industri Hasil Tembakau, pengaruh kenaikan tarif PPN HT terhadap kepatuhan wajib pajak, serta dampaknya terhadap penerimaan pajak sektor tersebut. Pendekatan penelitian ini menggabungkan wawancara dengan pejabat terkait dan analisis data perpajakan untuk memberikan bukti empiris. Hasil penelitian menunjukkan bahwa kenaikan tarif PPN HT memberikan dampak positif terhadap penerimaan pajak di sektor IHT, namun tidak berpengaruh signifikan terhadap tingkat kepatuhan wajib pajak sebab mayoritas wajib pajak terlihat cukup tepat waktu dalam penyeteroran, baik sebelum maupun setelah kenaikan tarif. Meski demikian, perlu diperhatikan dampak yang signifikan serta keseimbangan antara kebijakan fiskal dan dampak ekonomi. Secara keseluruhan, sektor IHT menunjukkan ketahanan yang kuat terhadap perubahan tarif pajak, dengan penerimaan pajak yang tetap stabil dan mengalami pertumbuhan.

Kata kunci: PPN HT, Industri Hasil Tembakau, Tarif Efektif PPN, Penerimaan Pajak, Kepatuhan Pajak.

## ***Abstract***

*This study aims to evaluate the impact of the increase in the Value Added Tax on Tobacco Products rate, as stipulated in PMK-63/PMK.03/2022, on tax revenue in the Tobacco Products Industry sector at KPP Pratama Sidoarjo Selatan. The main focus of the research includes an analysis of the Tobacco Products Industry's business processes, the effect of the VAT on Tobacco Products rate increase on taxpayer compliance, and its impact on tax revenue in the sector. This research approach combines interviews with relevant officials and tax data analysis to provide empirical evidence. The study's results show that the increase in the VAT on Tobacco Products rate has a positive impact on tax revenue in the Tobacco Products Industry sector but does not significantly affect taxpayer compliance, as the majority of taxpayers were timely in their payments both before and after the rate increase. Nevertheless, it is important to consider the substantial impact and the balance between fiscal policy and economic effects. Overall, the Tobacco Products Industry sector demonstrates strong resilience to changes in tax rates, with tax revenue remaining stable and experiencing growth.*

*Keywords: VAT on Tobacco Products, Tobacco Products Industry, Effective VAT Rate, Tax Revenue, Tax Compliance.*